2nd Quarter

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

Quarterly Schedule FR

File as an attachment to Form ST-100

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

FR

Include with Form ST-100

207

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or Certificate of Authority)*

STEP 1 — Summary of gallons sold

Taxable gallons sold — Motor fuel			Taxable gallons sold diesel motor fuel	Non-taxable gallons sold	
Regular	Mid-grade	Premium		Motor fuel	Diesel motor fuel
• gal.	• gal.	• gal.	• gal.	• gal.	• gal.

STEP 2 — Summary of gross sales and total credits

Gross sales of motor fuel and diesel motor fuel including exempt sales	$ •	.00
Total credits against tax on motor fuel and diesel motor fuel (except prepaid credits). See instructions for additional information.............................	$	

STEP 3 — Calculate New York State/MCTD tax (cents-per-gallon)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons +	Column D Diesel motor fuel number of taxable gallons ×	Column E Cents-per- gallon rate =	Column F Sales and use tax (C + D) x E
New York State only	NE R0018			.08	
New York State/MCTD	NE R8044			.0875	
Column totals:		**1**	**2**		**3**
Subtract self-use:		**4**	**5**		▲ *Enter this total on page 4, Step 5 in box 12.*
Total number of gallons sold:		**6**	**7**		

Box 6 + box 7

Number of gallons eligible for vendor collection credit: **8** × **$2.00** = **9** .00

▲ *Enter this amount on Form ST-100, page 4, Step 7B on the Schedule FR line.*

STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon) — valid for the period July 1, 2006, through August 31, 2006

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons +	Column D Diesel motor fuel number of taxable gallons ×	Column E Cents-per- gallon rate =	Column F Sales and use tax (C + D) x E
Albany County	AL R0108			.08	
Cayuga County (outside the following)	CA R0528			.08	
Auburn (city)	AU R0538			.08	
Chautauqua County	CH R0628			.09	
Columbia County	CO R1028			.08	
Hamilton County	HA R2018			.06	
Jefferson County	JE R2228			.08	
Oneida County (outside the following)	ON R3008			.11	
Rome (city)	RO R3068			.11	
* Sherrill (city)	SH R3078			.09	
* Utica (city)	UT R3088			.08	

STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon) — valid for the period July 1, 2006, through August 31, 2006 *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons	+ Column D Diesel motor fuel number of taxable gallons	× Column E Cents-per- gallon rate	= Column F Sales and use tax (C + D) x E
Onondaga County	ON R3128			.08	
Orange County	OR R3318			.08	
Oswego County (outside the following)	OS R3508			.08	
Fulton (city)	**Report city of Fulton local tax for this period in Step 5.**				
Oswego (city)	**Report city of Oswego local tax for this period in Step 5.**				
Rockland County	RO R3938			.07	
Saratoga County (outside the following)	SA R4168			.06	
* Saratoga Springs (city)	SA R4178			.03	
Schenectady County	SC R4278			.08	
Seneca County	SE R4528			.08	

* For the period July 1, 2006, through August 31, 2006, sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a percentage rate local tax in addition to the cents-per-gallon local tax reported in Step 4. If you made sales or uses in these cities during this period you must also complete Step 5, below.

10

▲ *Enter this amount on page 4, Step 5, in box 13.*

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+ Column D Diesel motor fuel taxable sales and self-use	× Column E Tax rate	= Column F Sales and use tax (C + D) x E
Albany County (6/1/06 – 6/30/06)	AL R0104	.00	.00	4%	
Albany County (7/1/06 – 8/31/06)	**Report Albany County local tax for this period in Step 4.**				
Allegany County	AL R0224	.00	.00	4½%	
Broome County	BR R0304	.00	.00	4%	
Cattaraugus County (outside the following)	CA R0454	.00	.00	4%	
Olean (city)	OL R0464	.00	.00	4%	
Salamanca (city)	SA R0474	.00	.00	4%	
Cayuga County (outside the following) (6/1/06 – 6/30/06)	CA R0524	.00	.00	4%	
Cayuga County (outside the following) (7/1/06 – 8/31/06)	**Report Cayuga County local tax for this period in Step 4.**				
Auburn (city) (6/1/06 – 6/30/06)	AU R0534	.00	.00	4%	
Auburn (city) (7/1/06 – 8/31/06)	**Report city of Auburn local tax for this period in Step 4.**				
Chautauqua County (6/1/06 – 6/30/06)	CH R0624	.00	.00	4¼%	
Chautauqua County (7/1/06 – 8/31/06)	**Report Chautauqua County local tax for this period in Step 4.**				
Chemung County	CH R0714	.00	.00	4%	
Chenango County (outside the following)	CH R0814	.00	.00	4%	
Norwich (city)	NO R0854	.00	.00	4%	
Clinton County	CL R0924	.00	.00	3¾%	
Columbia County (6/1/06 – 6/30/06)	CO R1024	.00	.00	4%	
Columbia County (7/1/06 – 8/31/06)	**Report Columbia County local tax for this period in Step 4.**				
Cortland County	CO R1114	.00	.00	4%	
Delaware County	DE R1224	.00	.00	4%	
Dutchess County	DU R1344	.00	.00	3¾%	
Erie County	ER R1464	.00	.00	4¾%	
Essex County	ES R1514	.00	.00	3¾%	
Franklin County	FR R1624	.00	.00	4%	
Fulton County (outside the following)	FU R1714	.00	.00	4%	
Gloversville (city)	GL R1734	.00	.00	4%	
Johnstown (city)	JO R1744	.00	.00	4%	
Genesee County	GE R1834	.00	.00	4%	
Greene County	GR R1924	.00	.00	4%	
Hamilton County (6/1/06 – 6/30/06)	HA R2014	.00	.00	3%	
Hamilton County (7/1/06 – 8/31/06)	**Report Hamilton County local tax for this period in Step 4.**				
Herkimer County	HE R2114	.00	.00	4%	

Refer to the instructions (Form ST-100.10-I) if you have questions or need help.   *Please be sure to keep a completed copy for your records.*

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate) *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	**+** Column D Diesel motor fuel taxable sales and self-use	**✕** Column E Tax rate **=**	Column F Sales and use tax (C + D) x E
Jefferson County (6/1/06 – 6/30/06)	JE R2224	.00	.00	3¾%	
Jefferson County (7/1/06 – 8/31/06)	**Report Jefferson County local tax for this period in Step 4.**				
Lewis County	LE R2314	.00	.00	3¾%	
Livingston County	LI R2414	.00	.00	4%	
Madison County (outside the following)	MA R2504	.00	.00	4%	
Oneida (city)	ON R2534	.00	.00	4%	
Monroe County	MO R2614	.00	.00	4%	
Montgomery County	MO R2744	.00	.00	4%	
Nassau County	NA R2834	.00	.00	4¼%	
Niagara County	NI R2924	.00	.00	4%	
Oneida County (outside the following) (6/1/06 – 6/30/06)	ON R3004	.00	.00	5½%	
Oneida County (outside the following) (7/1/06 – 8/31/06)	**Report Oneida County local tax for this period in Step 4.**				
Rome (city) (6/1/06 – 6/30/06)	RO R3064	.00	.00	5½%	
Rome (city) (7/1/06 – 8/31/06)	**Report city of Rome local tax for this period in Step 4.**				
Sherrill (city) (6/1/06 – 6/30/06)	SH R3074	.00	.00	5½%	
* Sherrill (city) (7/1/06 – 8/31/06)	SH R3044	.00	.00	1%	
Utica (city) (6/1/06 – 6/30/06)	UT R3084	.00	.00	5½%	
* Utica (city) (7/1/06 – 8/31/06)	UT R3024	.00	.00	1½%	
Onondaga County (6/1/06 – 6/30/06)	ON R3124	.00	.00	4%	
Onondaga County (7/1/06 – 8/31/06)	**Report Onondaga County local tax for this period in Step 4.**				
Ontario County	ON R3254	.00	.00	3%	
Orange County (6/1/06 – 6/30/06)	OR R3314	.00	.00	3¾%	
Orange County (7/1/06 – 8/31/06)	**Report Orange County local tax for this period in Step 4.**				
Orleans County	OR R3414	.00	.00	4%	
Oswego County (outside the following) (6/1/06 – 6/30/06)	OS R3504	.00	.00	4%	
Oswego County (outside the following) (7/1/06 – 8/31/06)	**Report Oswego County local tax for this period in Step 4.**				
Fulton (city)	FU R3544	.00	.00	4%	
Oswego (city)	OS R3554	.00	.00	4%	
Otsego County	OT R3624	.00	.00	4%	
Putnam County	PU R3734	.00	.00	3½%	
Rensselaer County	RE R3804	.00	.00	4%	
Rockland County (6/1/06 – 6/30/06)	RO R3934	.00	.00	3⅝%	
Rockland County (7/1/06 – 8/31/06)	**Report Rockland County local tax for this period in Step 4.**				
St. Lawrence County	ST R4004	.00	.00	3%	
Saratoga County (outside the following) (6/1/06 – 6/30/06)	SA R4144	.00	.00	3%	
Saratoga County (outside the following) (7/1/06 – 8/31/06)	**Report Saratoga County local tax for this period in Step 4.**				
Saratoga Springs (city) (6/1/06 – 6/30/06)	SA R4154	.00	.00	3%	
* Saratoga Springs (city) (7/1/06 – 8/31/06)	SA R4114	.00	.00	1½%	
Schenectady County (6/1/06 – 6/30/06)	SC R4274	.00	.00	4%	
Schenectady County (7/1/06 – 8/31/06)	**Report Schenectady County local tax for this period in Step 4.**				
Schoharie County	SC R4314	.00	.00	4%	
Schuyler County	SC R4414	.00	.00	4%	
Seneca County (6/1/06 – 6/30/06)	SE R4524	.00	.00	4%	
Seneca County (7/1/06 – 8/31/06)	**Report Seneca County local tax for this period in Step 4.**				
Steuben County (outside the following)	ST R4604	.00	.00	4%	
Corning (city)	CO R4624	.00	.00	4%	
Hornell (city)	HO R4644	.00	.00	4%	
Suffolk County	SU R4744	.00	.00	4¼%	
Sullivan County	SU R4824	.00	.00	3½%	
Tioga County	TI R4924	.00	.00	4%	
Tompkins County (outside the following)	TO R5024	.00	.00	4%	
Ithaca (city)	IT R5034	.00	.00	4%	
Ulster County	UL R5124	.00	.00	4%	

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STEP 5 — Calculate local sales tax by jurisdiction (percentage rate) *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Diesel motor fuel taxable sales and self-use	×	Column E Tax rate	=	Column F Sales and use tax (C + D) x E
Warren County (outside the following)	WA R5204	.00		.00		3%		
Glens Falls (city)	GL R5224	.00		.00		3%		
Washington County	WA R5314	.00		.00		3%		
Wayne County	WA R5414	.00		.00		4%		
Westchester County (outside the following)	WE R5514	.00		.00		3%		
Mount Vernon (city)	MO R5534	.00		.00		4%		
New Rochelle (city)	NE R6834	.00		.00		4%		
White Plains (city)	WH R5574	.00		.00		3½%		
Yonkers (city)	YO R6514	.00		.00		4%		
Wyoming County	WY R5614	.00		.00		4%		
Yates County	YA R5714	.00		.00		4%		
New York City	NE R8034	.00		.00		4%		

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Column total (Step 5):   **11**

Amount from Step 3, box 3:   **12**

Amount from Step 4, box 10:   **13**

Total: **14**
(Box 11 + box 12 + box 13)

STEP 6 — Calculate tax adjustments

	Motor fuel *CR T4444*	Diesel motor fuel *CR X8888*	
Credit for prepaid sales tax	**15** [ ]	**18** [ ]	
Refunds received or requested	**16**	**19**	**Box 17 + box 20** ▼
Net credit Box 15 minus box 16 = box 17 Box 18 minus box 19 = box 20	**17** [ ] +	**20** [ ] =	**21** [ ]

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Adjusted tax:
(Box 14 minus box 21)

▲ *Enter this total on*
Form ST-100, page 2,
Column F, in box 2.

ST-100

FR

Insert Form ST-100.10
inside Form ST-100